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## Auditees' Instructions

### Schedule of Expenditures of Federal Awards

### Fiscal Year 2010

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**Purpose:** To provide guidance to State organizations ("Auditee") for submitting information to the State Accounting Office (SAO) to be used in the preparation of the Schedule of Expenditures of Federal Awards for inclusion in the State of Georgia Single Audit Report.

**Compliance:** In accordance with OMB Circular No. A-133 issued pursuant to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156, the Schedule of Expenditures of Federal Awards is required for the reporting of total expenditures for each Federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA).

*"Federal award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors."*

#### Applicable

**Organizations:** State Organizations ("Auditee") that receive federal awards "directly from Federal awarding agencies or indirectly from pass-through entities".

**Due Date:** August 13, 2010

#### Submission

**Requirements:** Using the Federal Expenditure web-based application on the Department of Audits and Accounts ("DOAA") website at <https://www.audits.ga.gov/auth/login.aud> to submit the data to be reported on the Schedule of Expenditures of Federal Awards (SEFA). Please bookmark this website for future reference.

Agencies will continue to report Expenditures of Federal Awards under the American Recovery and Reinvestment Act (ARRA) separately from the regular Expenditure Awards. The Catalog of Federal Domestic Assistance (CFDA) numbers list has been updated to include new CFDA numbers for (ARRA) programs. State Organizations are required to specifically identify ARRA expenditures for existing CFDA numbers. A new column has been added to the file upload process and Organizations using the upload method should refer to the file definition and example layout instructions.

#### Instructions:

1. **Login:** The login process is the same as last year. New users must first register by creating a new account. Returning users must enter their full email address for "Username" and the password selected last year.  
Click on the "I forgot password" button and answer the security questions if you do not remember your password.  
Please refer to the attached Login instruction file for help.
2. Reporting Organizations should update contact information and remove users who are no longer part of their organizations. To update your information, click on the Account option on the menu bar at the top of the welcome page.



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3. Organizations not recipients of Federal Awards should indicate so by selecting the: "I have no program to submit" button after the Login to the application.
4. Follow the application instructions to upload, copy or manually enter information.
5. Direct Grants are Federal Awards received directly from Federal Awarding Agencies.
6. To determine if a subrecipient is part of the State Reporting Entity, please refer to the State Reporting Entity list published at the end of the State of Georgia Single Audit Report or to the schedule 1A of the State of Georgia Accounting Policy Manual.
7. Separately report "monetary" (cash) and "nonmonetary" (noncash) expenditure amounts in conformity with generally accepted accounting principles (GAAP). *(Please note: these amounts will not include encumbrances.)*
8. Indicate a "Yes" response to the question, "Do these expenditures also include State and/or Other funds?" **only** if the total expenditures include Federal, State and/or Other expenditures - (i.e. Unemployment Insurance Program). Examples of Other Funds are private grants and contribution, gifts, sales and services.
9. Loan Activity ("monetary" and "nonmonetary") should be submitted for the following and similar programs – (respond "Yes" for "Loan Activity" and provide the requested amounts): Appalachian State Research, Technical Assistance, and Demonstration Projects (23.011); Capitalization Grants for Clean Water State Revolving Funds (66.458); Capitalization Grants for Drinking Water State Revolving Funds (66.468); Federal Family Education Loans (84.032); Perkins Loan Program (84.038); Income Contingent Loan Program (84.226), Health Professions Student Loans (93.342), Nursing Student Loans (93.364).
10. **The following guidelines ("a" through "e") apply to colleges, universities, and foundations:**
  - a) Each college and university will be responsible for submitting the data on the Federal Expenditure web-based application for their respective foundation(s) as applicable.
  - b) "Direct Grant" should be selected for Student Financial Aid (SFA) since these funds are awarded directly to the educational institutions from the U.S. Department of Education. (e.g., Federal Pell Grant Program).
  - c) Indirect Cost Recoveries should be included in the grant totals pursuant to OMB Circular No. A-21 which states in part: *"The costs applicable to research and development, training, and other sponsored work performed by educational institutions under grants, contracts, and other agreements with the Federal Government". "Cost categories include: building and equipment depreciation; operation and maintenance expenses; interest expense; general administrative expenses; departmental administration expenses; sponsored project administration expenses; library expenses; and student administration expenses."*
  - d) Pell Grant Program administrative costs should not be included in the grant total.



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- e) Federal awards for which state organizations act as a pass-through entity should be reported on the Schedule of Expenditures of Federal Awards – (e.g. Title I Grants)
11. After data for the SEFA is submitted by the Auditee, the information will be reviewed by the State Accounting Office and DOAA for content and accuracy.
12. If applicable, the Auditee will be notified via email of proposed changes made by the DOAA. Organization should “accept” or “deny” all changes proposed via the Federal Expenditure web-based application within five business days after notification. This step will be the last step of the submission process.

**References:** OMB Compliance Supplement:  
<http://www.whitehouse.gov/OMB/circulars/>  
The American Recovery and Reinvestment Act Guidance:  
[http://www.whitehouse.gov/omb/recovery\\_default/](http://www.whitehouse.gov/omb/recovery_default/)  
Catalog of Federal Domestic Assistance Number:  
<https://www.cfda.gov/index?cck=1&au=&cck=>  
Single Audit Report:  
[http://sao.georgia.gov/00/channel\\_createdate/0,2095,39779022\\_110534736,00.html](http://sao.georgia.gov/00/channel_createdate/0,2095,39779022_110534736,00.html)

**Contact  
Information:** Rotimi Omotoso  
State Accounting Office  
(404) 463-1079  
romotoso@sao.ga.gov